

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Baugo Community Schools (2260)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$5,190,454	\$5,011,899	\$4,877,939	\$4,602,897	-3.0%	-5.6%
Group Health Insurance	222	\$1,086,167	\$1,098,083	\$1,079,923	\$1,254,173	3.7%	16.1%
Non - Certified Salaries	120	\$712,528	\$626,168	\$586,585	\$778,850	2.2%	32.8%
Transfer Tuition to Other School Corps Within State	561	\$940,373	\$885,960	\$849,321	\$751,110	-5.5%	-11.6%
Social Security Certified	212	\$374,559	\$363,380	\$357,800	\$343,111	-2.2%	-4.1%
Teacher Retirement Fund, After 7-1-95	216	\$303,554	\$291,268	\$302,783	\$339,968	2.9%	12.3%
Instruction Services	311	\$113,050	\$218,616	\$261,554	\$240,019	20.7%	-8.2%
Textbooks	630	\$275,085	\$323,203	\$65,745	\$137,224	-16.0%	108.7%
Other Employee Benefits	241 - 290	\$55,619	\$104,343	\$111,358	\$122,265	21.8%	9.8%
Operational Supplies	611	\$78,662	\$111,558	\$121,227	\$109,324	8.6%	-9.8%
Public Employees Retirement Fund	214	\$58,984	\$59,017	\$65,667	\$89,528	11.0%	36.3%
Stipends	131	\$0	\$22,283	\$41,385	\$69,545	NA	68.0%
Social Security Noncertified	211	\$59,540	\$44,958	\$42,040	\$54,348	-2.3%	29.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$78,233	\$73,409	\$62,414	\$46,521	-12.2%	-25.5%
Severance/Early Retirement Pay	213	\$51,537	\$49,416	\$49,077	\$45,856	-2.9%	-6.6%
Instructional Programs Improvement Services	312	\$9,996	\$9,598	\$16,237	\$30,414	32.1%	87.3%
Travel	580	\$26,797	\$13,159	\$8,525	\$15,592	-12.7%	82.9%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$9,791	\$11,818	NA	20.7%
Other Group Insurance Authorized by Statute	224	\$11,959	\$11,188	\$10,800	\$11,160	-1.7%	3.3%
Equipment	730	\$0	\$0	\$11,500	\$10,373	NA	-9.8%
Group Life Insurance	221	\$8,867	\$8,353	\$8,354	\$9,486	1.7%	13.6%
Pre-2008 Object Code - Temporary Salaries	130	\$119,049	\$2,660	\$5,756	\$6,840	-51.0%	18.8%
Dues and Fees	810	\$6,839	\$7,757	\$6,467	\$6,125	-2.7%	-5.3%
Professional Development	748	\$0	\$0	\$0	\$4,734	NA	NA
Other Professional and Technical Services	319	\$1,460	\$1,133	\$211	\$4,593	33.2%	2079.0%
Postage and Postage Machine Rental	532	\$3,346	\$3,413	\$3,194	\$2,760	-4.7%	-13.6%
Library Books	640	\$0	\$1,022	\$3,220	\$1,898	NA	-41.0%
Rentals	440	\$355	\$355	\$0	\$710	18.9%	NA
Repairs and Maintenance Services	430	\$390	\$0	\$265	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$0	\$8,965	\$0	\$0	NA	NA
Printing and Binding	550	\$350	\$0	\$0	\$0	-100.0%	NA
<b>Student Academic Achievement Total</b>		<b>\$9,567,755</b>	<b>\$9,351,162</b>	<b>\$8,959,138</b>	<b>\$9,101,245</b>	<b>-1.2%</b>	<b>1.6%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$637,205	\$727,164	\$855,496	\$653,925	0.6%	-23.6%
Group Health Insurance	222	\$160,865	\$206,354	\$220,111	\$238,610	10.4%	8.4%
Non - Certified Salaries	120	\$155,940	\$152,423	\$156,559	\$233,805	10.7%	49.3%
Licensed Employees	135	\$83,976	\$83,254	\$83,380	\$86,935	0.9%	4.3%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Social Security Certified	212	\$46,750	\$52,133	\$61,309	\$46,969	0.1%	-23.4%
Public Employees Retirement Fund	214	\$17,669	\$20,387	\$24,552	\$37,269	20.5%	51.8%
Teacher Retirement Fund, After 7-1-95	216	\$22,988	\$27,973	\$36,732	\$36,517	12.3%	-0.6%
Social Security Noncertified	211	\$17,352	\$17,037	\$17,587	\$23,460	7.8%	33.4%
Other Employee Benefits	241 - 290	\$7,635	\$18,371	\$21,720	\$22,553	31.1%	3.8%
Pupil Services	313	\$0	\$25,000	\$25,000	\$20,833	NA	-16.7%
Severance/Early Retirement Pay	213	\$12,645	\$15,560	\$16,233	\$15,689	5.5%	-3.3%
Other Professional and Technical Services	319	\$946	\$2,658	\$1,497	\$14,679	98.5%	880.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$10,509	\$12,634	\$13,001	\$9,136	-3.4%	-29.7%
Operational Supplies	611	\$2,282	\$1,864	\$1,725	\$2,026	-2.9%	17.5%
Group Life Insurance	221	\$1,512	\$1,647	\$1,787	\$1,903	5.9%	6.5%
Other Group Insurance Authorized by Statute	224	\$1,784	\$1,809	\$2,066	\$1,815	0.4%	-12.1%
Dues and Fees	810	\$1,596	\$1,348	\$1,971	\$1,780	2.8%	-9.7%
Travel	580	\$3,806	\$3,300	\$638	\$287	-47.6%	-55.0%
Professional Development	748	\$0	\$0	\$0	\$65	NA	NA
Other Purchased Services	593	\$50,000	\$0	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$1,235,460</b>	<b>\$1,370,916</b>	<b>\$1,541,365</b>	<b>\$1,448,257</b>	<b>4.1%</b>	<b>-6.0%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,422,026	\$1,344,439	\$1,305,825	\$1,371,090	-0.9%	5.0%
Repairs and Maintenance Services	430	\$272,242	\$249,789	\$427,098	\$616,222	22.7%	44.3%
Student Transportation Services	510	\$415,515	\$425,058	\$429,862	\$444,024	1.7%	3.3%
Light and Power - Other Than Heating and Cooling	625	\$313,544	\$344,854	\$367,750	\$372,335	4.4%	1.2%
Food Purchases	614	\$324,350	\$358,497	\$327,899	\$347,211	1.7%	5.9%
Group Health Insurance	222	\$383,182	\$282,884	\$284,213	\$305,781	-5.5%	7.6%
Certified Salaries	110	\$191,025	\$175,870	\$181,534	\$247,289	6.7%	36.2%
Insurance	520	\$129,234	\$175,381	\$217,514	\$205,511	12.3%	-5.5%
Other Professional and Technical Services	319	\$91,942	\$84,994	\$89,084	\$161,522	15.1%	81.3%
Vehicles	731	\$29,909	\$0	\$54,994	\$139,260	46.9%	153.2%
Heating and Cooling for Buildings - Gas	622	\$121,546	\$114,568	\$190,988	\$137,628	3.2%	-27.9%
Public Employees Retirement Fund	214	\$96,060	\$98,011	\$106,146	\$130,235	7.9%	22.7%
Operational Supplies	611	\$96,563	\$115,810	\$122,707	\$113,225	4.1%	-7.7%
Social Security Noncertified	211	\$105,129	\$98,470	\$95,744	\$100,767	-1.1%	5.2%
Gasoline and Lubricants	613	\$85,918	\$88,551	\$82,889	\$71,368	-4.5%	-13.9%
Dues and Fees	810	\$22,412	\$20,416	\$19,067	\$30,092	7.6%	57.8%
Telephone	531	\$12,633	\$18,887	\$18,264	\$28,626	22.7%	56.7%
Board of Education Services	318	\$26,695	\$21,461	\$21,775	\$26,683	0.0%	22.5%
Other Employee Benefits	241 - 290	\$10,595	\$20,608	\$22,152	\$24,401	23.2%	10.2%
Other Supplies and Materials	615, 660 - 689	\$933	\$6,485	\$19,446	\$22,628	121.9%	16.4%

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**Biannual Financial Report Data**

**Baugo Community Schools (2260)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Water and Sewage	411	\$3,437	\$13,652	\$20,164	\$18,195	51.7%	-9.8%
Social Security Certified	212	\$13,959	\$13,093	\$13,720	\$17,864	6.4%	30.2%
Teacher Retirement Fund, After 7-1-95	216	\$14,242	\$14,480	\$15,890	\$15,742	2.5%	-0.9%
Removal of Refuse and Garbage	412	\$9,563	\$9,563	\$9,624	\$10,154	1.5%	5.5%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Tires and Repairs	612	\$1,575	\$4,326	\$7,653	\$9,136	55.2%	19.4%
Travel	580	\$16,084	\$5,344	\$7,222	\$7,975	-16.1%	10.4%
Postage and Postage Machine Rental	532	\$6,161	\$6,748	\$6,097	\$7,060	3.5%	15.8%
Rentals	440	\$4,807	\$5,572	\$10,075	\$6,777	9.0%	-32.7%
Severance/Early Retirement Pay	213	\$5,572	\$5,033	\$6,170	\$6,443	3.7%	4.4%
Bank Service Charges	871	\$2,635	\$3,677	\$4,481	\$6,304	24.4%	40.7%
Advertising	540	\$4,785	\$3,689	\$4,433	\$3,933	-4.8%	-11.3%
Unemployment Insurance	230	\$5,026	\$9,521	\$0	\$2,889	-12.9%	NA
Computer Hardware	741	\$0	\$3,000	\$10,641	\$2,544	NA	-76.1%
Group Life Insurance	221	\$2,212	\$1,861	\$2,091	\$2,253	0.5%	7.7%
Other Group Insurance Authorized by Statute	224	\$2,265	\$2,060	\$2,072	\$2,196	-0.8%	6.0%
Data Processing Services	316	\$0	\$0	\$4,296	\$1,889	NA	-56.0%
Equipment	730	\$227,948	\$11,577	\$2,089	\$1,165	-73.3%	-44.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$941	\$1,014	\$838	\$486	-15.2%	-42.0%
Periodicals	650	\$139	\$74	\$95	\$398	30.1%	321.2%
Workers Compensation Insurance	225	\$14,569	\$10,258	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$405	\$1,087	\$51	\$0	-100.0%	-100.0%
Other Purchased Services	593	\$1,999	\$0	\$0	\$0	-100.0%	NA
Printing and Binding	550	\$0	\$125	\$146	\$0	NA	-100.0%
Official Bond Premiums	525	\$925	\$700	\$150	\$0	-100.0%	-100.0%
Other Communication Services	533 - 539	\$0	\$0	\$285	\$0	NA	-100.0%
Textbooks	630	\$357	\$452	\$182	\$0	-100.0%	-100.0%
<b>Overhead and Operational Total</b>		<b>\$4,501,059</b>	<b>\$4,181,938</b>	<b>\$4,523,413</b>	<b>\$5,029,301</b>	<b>2.8%</b>	<b>11.2%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$2,202,713	\$2,390,000	\$2,451,475	\$2,453,525	2.7%	0.1%
Interest	832	\$1,396,790	\$1,318,455	\$1,230,453	\$1,171,530	-4.3%	-4.8%
Equipment	730	\$1,041,529	\$723,029	\$363,296	\$750,476	-7.9%	106.6%
Transfer Tuition to Other School Corps Within State	561	\$263,082	\$223,116	\$226,337	\$217,092	-4.7%	-4.1%
Other Professional and Technical Services	319	\$116,743	\$79,877	\$75,313	\$130,645	2.9%	73.5%
Certified Salaries	110	\$106,687	\$97,950	\$110,787	\$116,871	2.3%	5.5%
Non - Certified Salaries	120	\$62,303	\$67,042	\$86,288	\$77,076	5.5%	-10.7%
Repairs and Maintenance Services	430	\$88,602	\$402,246	\$9,757	\$32,344	-22.3%	231.5%
Buildings	720	\$0	\$0	\$0	\$17,978	NA	NA

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**Biannual Financial Report Data**

**Baugo Community Schools (2260)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Awards	875	\$0	\$0	\$0	\$10,000	NA	NA
Social Security Certified	212	\$7,921	\$7,379	\$6,735	\$7,908	0.0%	17.4%
Social Security Noncertified	211	\$4,264	\$4,723	\$7,004	\$6,302	10.3%	-10.0%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$1,061	\$3,786	\$5,678	NA	50.0%
Overtime Salaries	140	\$0	\$0	\$1,189	\$3,373	NA	183.6%
Travel	580	\$1,852	\$2,542	\$1,129	\$2,393	6.6%	111.8%
Bank Service Charges	871	\$0	\$0	\$0	\$2,100	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$265	\$1,175	\$966	NA	-17.7%
Public Employees Retirement Fund	214	\$0	\$0	\$136	\$376	NA	176.5%
Computer Hardware	741	\$13,455	\$0	\$0	\$0	-100.0%	NA
Improvements Other Than Buildings	715	\$0	\$28,066	\$0	\$0	NA	NA
Operational Supplies	611	\$1,764	\$500	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$1,500	\$0	\$0	\$0	-100.0%	NA
Board of Education Services	318	\$15,000	\$0	\$0	\$0	-100.0%	NA
<b>Non Operational Total</b>		<b>\$5,324,206</b>	<b>\$5,346,250</b>	<b>\$4,574,860</b>	<b>\$5,006,632</b>	<b>-1.5%</b>	<b>9.4%</b>
<b>Grand Total</b>		<b>\$20,628,480</b>	<b>\$20,250,267</b>	<b>\$19,598,776</b>	<b>\$20,585,435</b>	<b>-0.1%</b>	<b>5.0%</b>